

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA**

UNITED STATES OF AMERICA	*	CRIMINAL DOCKET NO. 07-360
v.	*	SECTION: "I"
CHARLES C. HENRY	*	VIOLATIONS: 18 U.S.C. § 4
	*	
*	*	*

FACTUAL BASIS

The defendant, CHARLES C. HENRY (HENRY), has agreed to plead guilty to a superseding bill of information for a violation of 18 U.S.C. § 4 , Misprision of a Felony. Should this matter have been tried before a jury, the government would have proved beyond a reasonable doubt, through the introduction of competent testimony and admissible tangible exhibits, including the testimony of special agents from the Federal Bureau of Investigation (FBI), and the Internal Revenue Service (IRS), the following:

On or about December 15, 1995, RANDOLPH POLK, JR. (Polk) was involved in a motor vehicle accident in New Orleans East and he later retained the services of a local attorney for the purposes of trying the case in the Civil District Court for the Parish of Orleans. In support of Polk's

lawsuit related to the December 15, 1995 motor vehicle accident, Polk's attorneys retained an economics expert to do an analysis concerning Polk's lost wages and loss of future earning capacity. Polk thereafter approached HENRY to assist him with the preparation of tax returns for the years 1992, 1993, and 1994 that would "bolster" Polk's claim in the ongoing civil lawsuit. HENRY had previously prepared a federal income tax return for the tax year 1994 for Polk but Polk instructed HENRY to prepare a new fraudulent 1994 tax return that reflected significantly higher income than had been reflected in the actual 1994 federal income tax return that had been filed with the IRS. These new returns prepared by HENRY were never filed with the IRS but indicated that Polk had gross earnings of \$36,289.52 in 1992, \$44,219.00 in 1993, and \$123,659.00 for 1994. In return for agreeing to assist POLK in the preparation of the fraudulent federal income tax returns, HENRY was given approximately \$200.00 to \$250.00 by Polk. HENRY knew that the returns were false and would be used by Polk in a scheme and artifice to defraud.

After HENRY agreed to assist and did assist Polk with the preparation of Polk's 1992, 1993 and 1994 fraudulent federal income tax returns, HENRY concealed and did not as soon as possible make known the commission of the said felony by Polk to any judge or other person in civil or military authority under the United States. Moreover, he affirmatively concealed the crime when he misled an FBI agent when questioned about it. When interviewed on March 28, 2007 about the returns, HENRY stated he did not recall preparing the returns and would not have backdated or falsified them. In August 2007, when re-interviewed by an FBI agent, HENRY admitted preparing the false returns for Polk. HENRY did not alert any lawful authority of Polk's crime.

All of these facts would be proven by the testimony of agents of the FBI, the IRS, as well as documentary evidence from the Civil District Court for the Parish of Orleans, Old Republic Insurance Company and its counsel, the IRS and the Louisiana Fourth Circuit Court of Appeals.

CARTER K. D. GUICE, JR.
Assistant U.S. Attorney
Louisiana Bar Roll No. 16771

Date

EDWARD J. RIVERA
Assistant U.S. Attorney
Louisiana Bar Roll No. 17771

Date

CHARLES C. HENRY
Defendant

Date

FRANK DESALVO, ESQ.
Attorney for Defendant

Date